

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)	
Plaintiff,)	
)	
vs.)	Civil Action No. 02-CV-12490 REK
)	
ROBERT AND KATHLEEN HAAG)	
Defendants.)	
_____)	
ROBERT HAAG, and)	
KATHLEEN HAAG,)	
)	
Plaintiffs,)	Civil Action No. 04-CV-12344 REK
)	
vs.)	
)	
ROBERT MURPHY,)	
JOHN KEACH,)	
INTERNAL REVENUE SERVICE, AND)	
UNITED STATES OF AMERICA,)	
)	
Defendants.)	
_____)	

UNITED STATES' ANSWER

The defendants hereby answer the complaint filed by Robert Haag and Kathleen Haag against Robert Murphy, John Keach, Internal Revenue Service, and United States of America (Civil Action No. 04-CV-12344) as follows:

AFFIRMATIVE DEFENSES

1. Counts II and III of the Complaint fail to allege facts that rise to the level of an action under *Bivens v. Six Unknown Named Agents of the Federal Bureau of Narcotics*, 403 U.S. 388 (1971), and therefore fail to state a claim upon which relief may be granted.
2. There is no waiver of sovereign immunity or subject-matter jurisdiction for the declaratory and injunctive relief requested in Counts I, IV and V.

The defendants answer the individually numbered allegations of the plaintiffs' complaint as follows:

- 1-2. Lack knowledge and information sufficient to form a belief as to the truth and veracity of the allegations and therefore deny them.
- 3-4. Admit.
- 5-12. Admit.
- 13-14. Lack knowledge and information sufficient to form a belief as to the truth and veracity of the allegations and therefore deny them.
- 15-16. Deny
- 17-20. Allegations of law for which no response is required.
- 21-22. Admit.
- 23-24. Allegation of law for which no response is required.
25. Admit.
26. Admit, except deny that Mr. and Mrs. Haag had any statutory right to a notice or hearing pursuant to 26 U.S.C. §§ 6320 and 6330.

27-28. Allegation of law for which no response is required.

29-30. Admit.

31. Incorporate the responses to allegations numbered 1 through 30.

32. Admit.

33. Deny.

34. Incorporate the responses to allegations numbered 1 through 33.

35-39. Deny.

40. Incorporate the responses to allegations numbered 1 through 39.

41-45. Deny.

46. Incorporate the responses to allegations numbered 1 through 45.

47. Deny.

48. Incorporate the responses to allegations numbered 1 through 47.

49-51. Deny.

52. Incorporate the responses to allegations numbered 1 through 51.

53. Admit first sentence, deny second sentence.

WHEREFORE, the defendants pray that this Court dismiss this complaint with prejudice and grant the defendants their attorneys fees and such other relief as this Court deems equitable

and proper.

Respectfully submitted,
MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant U.S. Attorney

/s/ Alejandro L. Bertoldo
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CERTIFICATE OF SERVICE

It is hereby certified that the attached *United States' Answer* was filed electronically this March 16, 2005, with service to be made by the electronic filing system on Timothy Burke, Esq.

/s/ Alejandro L. Bertoldo
ALEJANDRO L. BERTOLDO
Trial Attorney, Tax Division
U.S. Department of Justice